

COUNTY OF ELK, KANSAS

Financial Statements
and
Supplemental Information
with
Report of Independent Auditors

For the Year Ended December 31, 2011

County of Elk, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2011

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Special Financial Statements
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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioner
Elk County
Kansas

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of Elk County Kansas, as of and for the year ended December 31, 2011. This financial statement is the responsibility of Elk County's, management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, Elk County, has prepared this financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the County's policy to prepare its financial statement on the basis of accounting discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Elk County as of December 31, 2011, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Elk County, as of December 31, 2011, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the regulatory basis financial statement. The information identified in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the regulatory basis financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. This information has been subjected to the auditing procedures applied in the audit of the regulatory basis financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our

opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

This report is intended solely for the information and use of the governing body and management of Elk County, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Schlatterbeck and Burns, L.L.C.

December 27, 2012

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Elk County, Kansas
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis

For the Year Ended December 31, 2011

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General	(2)	\$ 140,525	2,057	1,147,460	1,160,973	129,069	34,747	163,816
Special Revenue:								
Ambulance	(2)	(1,334)	459	200,422	192,200	7,347	5,248	12,595
Conservation District		61		11,507	11,568			
Direct Election		6,597		20,751	21,720	5,628	27	5,655
Economic Development		2,435		19,995	22,036	394	560	954
Employee Benefits	(2)	2,547	6,815	796,995	785,516	20,841	5,104	25,945
Health	(2)	77,169	269	91,993	105,944	63,487	2,294	65,781
Historical Society		1		972	972	1		1
Mental Health				29,789	29,789			
Mental Retardation		165		22,274	20,449	1,990		1,990
Noxious Weed		16,680		47,081	44,054	19,707		19,707
Road and Bridge	(2)	612,644	1,258	1,099,177	1,606,660	106,419	16,988	123,407
Rural Fire District No. 1	(2)	3,993	134	97,382	93,896	7,613	190	7,803
Service Program for the Elderly		1		45,557	45,557	1		1
Special Alcohol Program				4,240	4,240			
Special Bridge		144,270		89,270	74,184	159,356		159,356
Special Building		6,586		70,350	62,869	14,067		14,067
Special Liability		13,003		32,116	28,362	16,757		16,757
Special Park and Recreation		3,421		4,240	5,895	1,766		1,766
Special Equipment Reserve		296,418		35,200	133,131	198,487		198,487
Special Highway		60,200				60,200		60,200
Special Machinery		35,026		390,000	35,027	389,999		389,999
Special Rural Fire Equipment		4,501		5,000	4,500	5,001		5,001
Emergency Telephone Service		1,575		10,799	12,114	260	304	564
Emergency Telephone Service - Wireless	(2)	930	29	3,652	3,745	866		866
Enterprise:								
Solid Waste		100,669		105,464	114,618	91,515	12,684	104,199
Expendable Trusts:								
Special Auto	(2)	1,665	108	29,753	31,534	(8)	244	236
Prosecuting Attorney Training		1,109		592	1,700	1		1
Special Law Enforcement Trust		2,301		553		2,854		2,854
Register of Deeds Technology		13,575		6,228	2,406	17,397		17,397
Prosecuting Attorney Trust		1,269		70		1,339		1,339
Sheriff's Equipment Reserve Fund		3,987		4,139		8,126		8,126
CDBG Micro Loan		54,180		5,691		59,871		59,871
FEMA Grant		4,496		251		4,747		4,747
CDBG - Rural Water District		1,250		2,500	3,750			
Emergency Preparedness Planning Grant				5,756	4,872	884		884

The notes to the financial statements are an integral part of this statement.

Elk County, Kansas
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2011

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Rural Fire District Trust		1,435		154		1,589		1,589
Diversion Fees		2,815		2,430	324	4,921		4,921
C.O.P.S. Grant				18,874	18,874			
Other Grants		350				350		350
Total Primary Government	(1)	<u>1,616,515</u>	<u>11,129</u>	<u>4,458,677</u>	<u>4,683,479</u>	<u>1,402,842</u>	<u>78,390</u>	<u>1,481,232</u>
Composition of Cash:								
Cash and Cash Items on Hand								400
Certificates of Deposit								1,365,689
Demand Deposits								2,832,447
Less: Fiduciary Funds							(2,717,307)
Adjustment for Rounding								3
Total Primary Government	(1)							<u>1,481,232</u>

(1) Excluding Fiduciary Funds
(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

County of Elk, Kansas
Notes to Financial Statements
December 31, 2011

Note 1 **Summary of Significant Accounting Policies**

A. **Reporting Entity**

Principles Used in Determining Scope of Entity

Elk County is a municipal corporation governed by an elected three-member commission. This financial statement presents Elk County as a primary government only. The county has waived the application of accounting principles generally accepted in the United States of America and as such, has not included any component units in this financial statement.

B. **Basis of Presentation**

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following Regulatory Basis Fund Types comprise the financial activities of the County for the year of 2011:

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital project fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.)

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

C. **Basis of Accounting**

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash

County of Elk, Kansas
Notes to Financial Statements
December 31, 2011

and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. Budget amendments made during the 2011 fiscal year were for the following funds and amounts:

	<u>Original Budget</u>	<u>Amended Budget</u>
General Fund	1,088,800	1,138,000
Road and Bridge Fund	1,200,000	1,625,000
Rural Fire District Fund	90,275	95,275

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

County of Elk, Kansas
Notes to Financial Statements
December 31, 2011

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

Special Equipment Reserve Fund
Special Highway Fund
Special Machinery Fund
Special Bridge Fund
Special Building

Spending in funds that are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 2 **Stewardship, Compliance, and Accountability**

Compliance with Kansas Cash Basis Law

Kansas Cash Basis Law violation:
Special Auto Fund

\$ 8

Compliance with Kansas Budget Law

Kansas Budget Law violation:
Rural Fire District No. 1
Employee Benefits Fund

22,727
5,016

Compliance with Kansas Depository Security Law

No violations.

Note 3 **Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

As of December 31, 2011, the County held no investments.

Note 4 **Long-term Debt**

Changes in long-term liabilities for the County for the year ended December 31, 2011 were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance end of Year</u>	<u>Interest Paid</u>
<u>General Obligation Debt:</u>									
None									
<u>Capital Leases:</u>									
Ambulance	5.45%	4/25/2011	60,402	4/25/2014	21,938	38,464		60,402	
Cat Tractor D-6	4.00%	3/27/2007	181,152	9/27/2011	42,680		42,680	0	1,276
2 Cat Graders	0.39%	4/9/2008	409,000	4/9/2014	343,321		26,453	316,868	1,319
Software	8.19%	10/26/2009	112,460	10/20/2012	77,943		37,443	40,500	6,380
2 John Deere Graders	3.29%	5/9/2010	269,324	5/10/2015	269,324		50,417	218,907	8,894
Wheel Loader	4.00%	5/10/2010	116,000	12/31/2014	93,277		21,955	71,322	3,511
Courthouse Roof	4.90%	9/20/2010	251,967	10/15/2020	251,967		112,298	139,669	7,702
Total Capital Leases			1,400,305		1,100,450	38,464	291,246	847,668	29,082
Total Long-Term Debt			1,400,305		1,100,450	38,464	291,246	847,668	

County of Elk, Kansas
Notes to Financial Statements
December 31, 2011

Future maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	2012	2013	2014	2015	2016	2017-21	Totals
Principal							0
Capital Leases							
Ambulance	19,070	20,118	21,214				60,402
2 Cat Graders	26,553	55,854	42,621	191,840			316,868
Software	40,499						40,499
2 John Deere Graders	52,082	53,817	55,589	57,420			218,908
Wheel Loader	22,834	23,764	24,724				71,322
Courthouse Roof	11,990	12,610	13,227	13,876	14,530	65,690	131,923
Total Capital Leases	173,028	166,163	157,375	263,136	14,530	65,690	839,922
Total Principal	173,028	166,163	157,375	263,136	14,530	65,690	839,922
Interest							
Capital Leases Interest							
Ambulance	3,301	2,252	1,156				6,709
2 Cat Graders	1,219	1,111	458				2,788
Software	3,324						3,324
2 John Deere Graders	7,229	5,494	3,722	1,891			18,336
Wheel Loader	2,633	1,702	742				5,077
Courthouse Roof	11,857	11,237	10,619	9,971	9,316	29,696	82,696
Total Capital Leases Interest	29,563	21,796	16,697	11,862	9,316	29,696	118,930
Total Interest	29,563	21,796	16,697	11,862	9,316	29,696	118,930
Total Principal and Interest	202,591	187,959	174,072	274,998	23,846	95,386	958,852

Note 5 Pension Costs and Employee Benefits

A. Defined Benefit Pension Plan

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-419 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

County of Elk, Kansas
Notes to Financial Statements
December 31, 2011

B. Vacation and Sick Pay

Policies regarding vacations permit employees to accumulate a maximum of two hundred forty hours vacation pay. Upon resignation or retirement from service with the County, employees are entitled to payment for all accrued vacation, up to the allowable maximum, earned prior to resignation or retirement.

Policies regarding sick leave permit employees to accumulate up to a maximum of 120 days. Employees who terminate with less than five years of service are not paid for unused sick pay. Employees who terminate with five to nine years of service are paid for thirty percent of their unused sick pay up to a maximum of 60 days. Employees who terminate with ten or more years of service are paid for sixty percent of their unused sick pay up to a maximum of 60 days.

C. Other Post Employment Benefits

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Note 6 **Operating Transfers**

<u>From</u>	<u>To</u>	<u>Amount</u>
Health Fund	Special Equipment Reserve Fund	\$ 10,000
Noxious Weed Fund	Special Equipment Reserve Fund	25,000
Road and Bridge Fund	Special Machinery Fund	390,000
Rural Fire District No. 1 Fund	Special Rural Fire Equipment Fund	5,000
Special Auto Fund	General Fund	1,548

Note 7 **Claims and Judgments**

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Note 8 **Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County joined together with other Counties in the State of Kansas to form the Kansas County Association Multi-Line Pool (KCAMP), and Kansas Workers Risk Cooperative for Counties (KWORCC) which are public entity risk-pools currently operating as common risk management and insurance programs for Kansas Counties. The County pays annual premiums to KCAMP and KWORCC for its general and worker's compensation insurance coverage. KCAMP and KWORCC are self-sustaining through member premiums. KCAMP reinsures through commercial companies for claims in excess of \$200,000 for property

County of Elk, Kansas
Notes to Financial Statements
December 31, 2011

coverage, \$150,000 for crime coverage, and \$250,000 for liability coverage. KWORCC reinsures through commercial companies for claims in excess of \$1,000,000 for worker's compensation coverage. Additional premiums may be due from the County if total claims for the pool exceed amounts anticipated by either KCAMP or KWORCC management. The County continues to carry commercial insurance for all other risks of loss including employee health insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Elk County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2011

Schedule 1

	<u>Certified Budget</u>	<u>Qualified Budget Cr. Adjustment</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental Type Funds:					
General	\$ 1,138,800		1,138,800	1,160,973	(22,173)
Special Revenue:					
Ambulance	215,000	915	215,915	192,200	23,715
Conservation District	12,000		12,000	11,568	432
Direct Election	25,500		25,500	21,720	3,780
Economic Development	23,500		23,500	22,036	1,464
Employee Benefits	780,500		780,500	785,516	(5,016)
Health	173,360		173,360	105,944	67,416
Historical Society	1,000		1,000	972	28
Mental Health	30,000		30,000	29,789	211
Mental Retardation	23,000		23,000	20,449	2,551
Noxious Weed	51,000		51,000	44,054	6,946
Road and Bridge	1,625,000		1,625,000	1,606,660	18,340
Rural Fire District No. 1	95,275		95,275	93,896	1,379
Service Program for the Elderly	45,820		45,820	45,557	263
Special Alcohol Program	7,265		7,265	4,240	3,025
Special Bridge	219,800		219,800	74,184	145,616
Special Liability	35,000		35,000	28,362	6,638
Special Park and Recreation	8,000		8,000	5,895	2,105
Emergency Telephone Service	16,000		16,000	12,114	3,886
Emergency Telephone Service - Wireless	7,000		7,000	3,745	3,255
Enterprise:					
Solid Waste	175,000		175,000	114,618	60,382
Totals	<u>4,707,820</u>	<u>915</u>	<u>4,708,735</u>	<u>4,384,492</u>	<u>324,243</u>

Elk County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	743,626	677,084	661,389	15,695
Motor Vehicle Tax		79,971	84,045	100,196	(16,151)
Recreational Vehicle Tax		1,265	1,053	1,708	(655)
Delinquent Tax		10,692	13,125	11,081	2,044
16/20 M Truck Tax		10,075		16,754	(16,754)
Countywide Sales Tax		130,237	172,273	128,000	44,273
In Lieu of Tax		1,025	879	51,072	(50,193)
Mineral Production Tax		873	1,352	750	602
Interest on Tax		20,661	19,568	15,000	4,568
Total Taxes		<u>998,425</u>	<u>969,379</u>	<u>985,950</u>	<u>(16,571)</u>
Intergovernmental					
State Grant		8,500	100,682		100,682
Local Alcoholic Liquor Tax		3,834	4,240	4,000	240
Total Intergovernmental		<u>12,334</u>	<u>104,922</u>	<u>4,000</u>	<u>100,922</u>
Licenses, Fees, and Permits					
Mortgage Registration		15,949	11,725	15,000	(3,275)
Officer Fees		27,108	34,496	18,000	16,496
Service Fees		278	689		689
Total Licenses, Fees, and Permits		<u>43,335</u>	<u>46,910</u>	<u>33,000</u>	<u>13,910</u>
Use of Money and Property					
Interest on Investments		<u>22,832</u>	<u>18,763</u>	<u>20,000</u>	<u>(1,237)</u>
Transfers					
Operating Transfers In		<u>3,335</u>	<u>1,548</u>	<u>3,000</u>	<u>(1,452)</u>
Miscellaneous					
Other		<u>8,877</u>	<u>5,938</u>		<u>5,938</u>
Total Cash Receipts / Revenue		<u>1,089,138</u>	<u>1,147,460</u>	<u>1,045,950</u>	<u>101,510</u>
Expenditures and Transfers					
General Government					
County Commission					
Personal Services		32,518	33,234	30,850	(2,384)
Contractual Services		205	166	1,000	834
Commodities		150	23	300	277
Total County Commission		<u>32,873</u>	<u>33,423</u>	<u>32,150</u>	<u>(1,273)</u>
County Clerk					
Personal Services		52,369	49,474	46,000	(3,474)
Contractual Services		1,384	1,820	1,500	(320)
Commodities		291	80	500	420
Reimbursed Expense	(<u>437)</u>	<u>(709)</u>		<u>709</u>
Total County Clerk		<u>53,607</u>	<u>50,665</u>	<u>48,000</u>	<u>(2,665)</u>
County Treasurer					
Personal Services		43,772	50,491	46,000	(4,491)
Contractual Services		1,465	1,395	1,500	105
Commodities		100	25	250	225
Capital Outlay				250	250
Total County Treasurer		<u>45,337</u>	<u>51,911</u>	<u>48,000</u>	<u>(3,911)</u>
County Attorney					
Personal Services		47,748	52,399	48,935	(3,464)
Contractual Services		5,519	4,145	4,115	(30)
Commodities		255	767	350	(417)
Capital Outlay			170		(170)
Reimbursed Expense	(<u>2,051)</u>		<u>(3,400)</u>	<u>(3,400)</u>
Total County Attorney		<u>51,471</u>	<u>57,481</u>	<u>50,000</u>	<u>(7,481)</u>

Elk County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Register of Deeds					
Personal Services	\$	40,634	45,016	42,700	(2,316)
Contractual Services		662	1,094	1,900	806
Commodities		327	703	400	(303)
Capital Outlay		332			
Employee Benefits		1,194			
Total Register of Deeds		<u>43,149</u>	<u>46,813</u>	<u>45,000</u>	<u>(1,813)</u>
Unified Court					
Contractual Services		48,924	43,091	55,700	12,609
Commodities		4,069	2,967	1,000	(1,967)
Capital Outlay		1,109	3,665	950	(2,715)
Total Unified Court		<u>54,102</u>	<u>49,723</u>	<u>57,650</u>	<u>7,927</u>
Courthouse General					
Personal Services		238			
Contractual Services		127,397	101,347	89,000	(12,347)
Commodities		16,683	20,470	6,000	(14,470)
Capital Outlay		2,543	4,332	5,000	668
Reimbursed Expense	(3,064)	(7,754)		7,754
Total Courthouse General		<u>143,797</u>	<u>118,395</u>	<u>100,000</u>	<u>(18,395)</u>
Appraiser					
Personal Services		99,751	103,772	100,000	(3,772)
Contractual Services		17,067	14,948	22,000	7,052
Commodities		3,186	3,572	4,500	928
Capital Outlay		360	498	500	2
Employee Benefits		3,057			
Reimbursed Expense			(2,105)		2,105
Total Appraiser		<u>123,421</u>	<u>120,685</u>	<u>127,000</u>	<u>6,315</u>
Data Processing					
Contractual Services		<u>15,000</u>			
County Building Maintenance					
Personal Services		35,171	31,526	42,000	10,474
Contractual Services		10,476	8,606	20,000	11,394
Commodities		23,998	19,694	20,000	306
Capital Outlay		629	4,125	30,000	25,875
Employee Benefits		8,176			
Reimbursed Expense	(2,201)	(17)		17
Total County Building Maintenance		<u>76,249</u>	<u>63,934</u>	<u>112,000</u>	<u>48,066</u>
Health Appropriations					
Reimbursed Expense			(3,325)		3,325
Grant Expenditures					
Contractual Services		138,390			
Capital Outlay			90,000		(90,000)
Reimbursed Expense	(111,910)			
Total Grant Expenditures		<u>26,480</u>	<u>90,000</u>		<u>(90,000)</u>
Equipment					
Capital Outlay				44,000	44,000
Capital Outlay Projects					
Capital Outlay			30,000	50,000	20,000
Total General Government		<u>665,486</u>	<u>709,705</u>	<u>713,800</u>	<u>4,095</u>
Public Safety					
Sheriff					
Personal Services		257,860	278,609	267,781	(10,828)
Contractual Services		64,568	84,308	55,275	(29,033)
Commodities		44,322	51,876	41,944	(9,932)
Capital Outlay			169		(169)
Employee Benefits		8,134			
Reimbursed Expense	(80,045)	(36,603)		36,603
Total Sheriff		<u>294,839</u>	<u>378,359</u>	<u>365,000</u>	<u>(13,359)</u>

General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Emergency Preparedness				
Personal Services	\$	24,521	27,882	26,670 (1,212)
Contractual Services		6,296	2,417	2,000 (417)
Commodities		1,973	4,707	3,730 (977)
Capital Outlay		549		600 600
Employee Benefits		672		
Reimbursed Expense	(209)		
Total Emergency Preparedness		<u>33,802</u>	<u>35,006</u>	<u>33,000 (2,006)</u>
Crime Victims Program				
Contractual Services			80	500 420
Total Public Safety		<u>328,641</u>	<u>413,445</u>	<u>398,500 (14,945)</u>
Health				
Coroner				
Contractual Services		<u>5,663</u>	<u>8,745</u>	<u>5,000 (3,745)</u>
Health Appropriations				
Personal Services		2,736	2,621	(2,621)
Contractual Services		257	415	(415)
Commodities		<u>3,803</u>	<u>349</u>	<u>(349)</u>
Total Health Appropriations		<u>6,796</u>	<u>3,385</u>	<u>(3,385)</u>
Total Health		<u>12,459</u>	<u>12,130</u>	<u>5,000 (7,130)</u>
Education				
Youth Development				
Personal Services		8,730	7,589	(7,589)
Contractual Services		472	565	10,000 9,435
Commodities		<u>12</u>	<u>186</u>	<u>(186)</u>
Total Youth Development		<u>9,214</u>	<u>8,340</u>	<u>10,000 1,660</u>
Agriculture				
Agricultural Appropriations				
Fair		<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
Sanitation				
Recycling				
Personal Services		8,927	10,558	(10,558)
Contractual Services		364	740	8,500 7,760
Commodities		<u>2,541</u>	<u>2,496</u>	<u>(2,496)</u>
Capital Outlay			559	(559)
Total Recycling		<u>11,832</u>	<u>14,353</u>	<u>8,500 (5,853)</u>
Transfers				
Operating Transfers Out		<u>3,000</u>		
Total Expenditures and Transfers		<u>1,033,632</u>	<u>1,160,973</u>	<u>1,138,800 (22,173)</u>
Receipts Over (Under)				
Expenditures and Transfers		55,506	(13,513)	
Unencumbered Cash, Beginning		85,019	140,525	
Prior Year Encumbr. Cancelled			2,057	
Unencumbered Cash, Ending		<u>140,525</u>	<u>129,069</u>	

Elk County, Kansas
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 51,559	68,791	68,709	82
Motor Vehicle Tax	1,689		6,946	(6,946)
Recreational Vehicle Tax	24		118	(118)
Delinquent Tax	507	800	768	32
16/20 M Truck Tax	1,433		1,162	(1,162)
In Lieu of Tax	71	91	74	17
Total Taxes	<u>55,283</u>	<u>69,682</u>	<u>77,777</u>	<u>(8,095)</u>
Intergovernmental				
State Grant	<u>2,119</u>	<u>915</u>		<u>915</u>
Licenses, Fees, and Permits				
Service Fees	<u>131,171</u>	<u>126,702</u>	<u>135,000</u>	<u>(8,298)</u>
Miscellaneous				
Other	<u>1,285</u>	<u>3,123</u>		<u>3,123</u>
Total Cash Receipts / Revenue	<u>189,858</u>	<u>200,422</u>	<u>212,777</u>	<u>(12,355)</u>
Expenditures and Transfers				
Public Safety				
Personal Services	167,425	166,223	168,000	1,777
Contractual Services	16,290	10,908	16,000	5,092
Commodities	17,674	16,641	21,000	4,359
Capital Outlay			10,000	10,000
Reimbursed Expense	(1,188)	(1,572)		1,572
Total Public Safety	<u>200,201</u>	<u>192,200</u>	<u>215,000</u>	<u>22,800</u>
Budget Credit			915	915
Total Expenditures and Transfers	<u>200,201</u>	<u>192,200</u>	<u>215,915</u>	<u>23,715</u>
Receipts Over (Under)				
Expenditures and Transfers	(10,343)	8,222		
Unencumbered Cash, Beginning	9,009	(1,334)		
Prior Year Encumbr. Cancelled		459		
Unencumbered Cash, Ending	<u>(1,334)</u>	<u>7,347</u>		

Elk County, Kansas
Conservation District Fund
Schedule of Receipts and Expenditures - Actual and Budget
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	10,310	10,231	10,029	202
Motor Vehicle Tax		1,039	1,070	1,390	(320)
Recreational Vehicle Tax		16	13	24	(11)
Delinquent Tax		144	180	154	26
16/20 M Truck Tax		146		232	(232)
In Lieu of Tax		14	13	15	(2)
Total Cash Receipts / Revenue		<u>11,669</u>	<u>11,507</u>	<u>11,844</u>	<u>(337)</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>12,000</u>	<u>11,568</u>	<u>12,000</u>	<u>432</u>
Total Expenditures and Transfers		<u>12,000</u>	<u>11,568</u>	<u>12,000</u>	<u>432</u>
Receipts Over (Under)					
Expenditures and Transfers	(331)	(61)	
Unencumbered Cash, Beginning		<u>392</u>	<u>61</u>		
Unencumbered Cash, Ending		<u>61</u>	<u></u>		

Elk County, Kansas
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 23,742	17,422	16,902	520	
Motor Vehicle Tax	2,882	2,814	3,198	(384)	
Recreational Vehicle Tax	45	35	55	(20)	
Delinquent Tax	413	458	354	104	
16/20 M Truck Tax	511		535	(535)	
In Lieu of Tax	33	22	34	(12)	
Total Cash Receipts / Revenue	<u>27,626</u>	<u>20,751</u>	<u>21,078</u>	<u>(327)</u>	
Expenditures and Transfers					
General Government					
Personal Services	9,663	16,555	16,000	(555)	
Contractual Services	6,869	3,818	8,000	4,182	
Commodities	9,885	1,347	1,000	(347)	
Capital Outlay			500	500	
Reimbursed Expense	(54)				
Total Expenditures and Transfers	<u>26,363</u>	<u>21,720</u>	<u>25,500</u>	<u>3,780</u>	
Receipts Over (Under)					
Expenditures and Transfers	1,263	(969)			
Unencumbered Cash, Beginning	<u>5,334</u>	<u>6,597</u>			
Unencumbered Cash, Ending	<u>6,597</u>	<u>5,628</u>			

Elk County, Kansas
Economic Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	21,670	19,712	19,688	24
Motor Vehicle Tax		189		2,920	(2,920)
Recreational Vehicle Tax		3		50	(50)
Delinquent Tax		55	257	323	(66)
16/20 M Truck Tax		160		488	(488)
In Lieu of Tax		30	26	31	(5)
Total Cash Receipts / Revenue		<u>22,107</u>	<u>19,995</u>	<u>23,500</u>	<u>(3,505)</u>
Expenditures and Transfers					
Economic Development					
Personal Services		15,277	18,194	15,750	(2,444)
Contractual Services		3,357	3,208	6,650	3,442
Commodities		792	515	800	285
Capital Outlay		300	119	300	181
Employee Benefits		1,332			
Total Expenditures and Transfers		<u>21,058</u>	<u>22,036</u>	<u>23,500</u>	<u>1,464</u>
Receipts Over (Under)					
Expenditures and Transfers		1,049	(2,041)		
Unencumbered Cash, Beginning		<u>1,386</u>	<u>2,435</u>		
Unencumbered Cash, Ending		<u>2,435</u>	<u>394</u>		

Elk County, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	500,191	707,121	692,509	14,612
Motor Vehicle Tax		74,260	77,724	67,397	10,327
Recreational Vehicle Tax		1,174	973	1,149	(176)
Delinquent Tax		9,980	10,257	7,454	2,803
16/20 M Truck Tax		9,575		11,270	(11,270)
In Lieu of Tax		689	920	721	199
Total Taxes		<u>595,869</u>	<u>796,995</u>	<u>780,500</u>	<u>16,495</u>
Miscellaneous					
Other		980			
Total Cash Receipts / Revenue		<u>596,849</u>	<u>796,995</u>	<u>780,500</u>	<u>16,495</u>
Expenditures and Transfers					
General Government					
Health Insurance		437,209	520,269	530,000	9,731
KPERS		83,082	98,592	90,000	(8,592)
Life Insurance		2,876	2,596	3,000	404
Social Security		81,374	101,756	100,000	(1,756)
Unemployment		12,062	26,202	7,500	(18,702)
Workmen's Compensation		39,799	37,112	50,000	12,888
Other Employee Benefits		797			
Reimbursed Expense	(<u>633</u>)	<u>(1,011)</u>		<u>1,011</u>
Total Expenditures and Transfers		<u>656,566</u>	<u>785,516</u>	<u>780,500</u>	<u>(5,016)</u>
Receipts Over (Under)					
Expenditures and Transfers	(59,717)	11,479		
Unencumbered Cash, Beginning		62,264	2,547		
Prior Year Encumbr. Cancelled			6,815		
Unencumbered Cash, Ending		<u>2,547</u>	<u>20,841</u>		

Health Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	48,535	44,871	43,767	1,104
Motor Vehicle Tax		5,972	5,935	6,541	(606)
Recreational Vehicle Tax		94	74	112	(38)
Delinquent Tax		857	935	723	212
16/20 M Truck Tax		987		1,094	(1,094)
In Lieu of Tax		67	58	70	(12)
Total Taxes		<u>56,512</u>	<u>51,873</u>	<u>52,307</u>	<u>(434)</u>
Intergovernmental					
Federal Financial Assistance		24,565	10,941	20,000	(9,059)
State Grant		7,953	4,267		4,267
Total Intergovernmental		<u>32,518</u>	<u>15,208</u>	<u>20,000</u>	<u>(4,792)</u>
Licenses, Fees, and Permits					
Service Fees		<u>18,322</u>	<u>24,912</u>	<u>7,300</u>	<u>17,612</u>
Transfers					
Operating Transfers In				60,000	(60,000)
Total Cash Receipts / Revenue		<u>107,352</u>	<u>91,993</u>	<u>139,607</u>	<u>(47,614)</u>
Expenditures and Transfers					
Health					
Personal Services		72,941	78,953	75,000	(3,953)
Contractual Services		8,657	6,432	9,360	2,928
Commodities		21,336	19,744	17,000	(2,744)
Capital Outlay		1,566	399	72,000	71,601
Employee Benefits		10,083			
Reimbursed Expense	(11,317)	(9,584)		9,584
Total Health		<u>103,266</u>	<u>95,944</u>	<u>173,360</u>	<u>77,416</u>
Transfers					
Operating Transfers Out			10,000		(10,000)
Total Expenditures and Transfers		<u>103,266</u>	<u>105,944</u>	<u>173,360</u>	<u>67,416</u>
Receipts Over (Under)					
Expenditures and Transfers		4,086	(13,951)		
Unencumbered Cash, Beginning		72,992	77,169		
Prior Year Encumbr. Cancelled		91	269		
Unencumbered Cash, Ending		<u>77,169</u>	<u>63,487</u>		

Elk County, Kansas
Historical Society Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 827	871	855	16
Motor Vehicle Tax	92	84	111	(27)
Recreational Vehicle Tax	1	1	2	(1)
Delinquent Tax	13	15	12	3
16/20 M Truck Tax	20		19	(19)
In Lieu of Tax	<u>1</u>	<u>1</u>	<u>1</u>	
Total Cash Receipts / Revenue	<u>954</u>	<u>972</u>	<u>1,000</u>	<u>(28)</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	<u>983</u>	<u>972</u>	<u>1,000</u>	<u>28</u>
Total Expenditures and Transfers	<u>983</u>	<u>972</u>	<u>1,000</u>	<u>28</u>
Receipts Over (Under)				
Expenditures and Transfers	(29)			
Unencumbered Cash, Beginning	<u>30</u>	<u>1</u>		
Unencumbered Cash, Ending	<u>1</u>	<u>1</u>		

Elk County, Kansas
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	25,085	26,093	25,506	587
Motor Vehicle Tax		3,111	3,142	3,378	(236)
Recreational Vehicle Tax		49	39	58	(19)
Delinquent Tax		432	481	374	107
16/20 M Truck Tax		480		565	(565)
In Lieu of Tax		34	34	36	(2)
Total Cash Receipts / Revenue		<u>29,191</u>	<u>29,789</u>	<u>29,917</u>	<u>(128)</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>29,887</u>	<u>29,789</u>	<u>30,000</u>	<u>211</u>
Total Expenditures and Transfers		<u>29,887</u>	<u>29,789</u>	<u>30,000</u>	<u>211</u>
Receipts Over (Under)					
Expenditures and Transfers	(696)			
Unencumbered Cash, Beginning		<u>696</u>			
Unencumbered Cash, Ending		<u><u> </u></u>	<u><u> </u></u>		

Elk County, Kansas
Mental Retardation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 18,448	19,314	18,835	479	
Motor Vehicle Tax	2,265	2,568	2,486	82	
Recreational Vehicle Tax	36	32	42	(10)	
Delinquent Tax	301	335	275	60	
16/20 M Truck Tax	156		416	(416)	
In Lieu of Tax	25	25	27	(2)	
Total Cash Receipts / Revenue	<u>21,231</u>	<u>22,274</u>	<u>22,081</u>	<u>193</u>	
Expenditures and Transfers					
Health					
Contractual Services	<u>23,000</u>	<u>20,449</u>	<u>23,000</u>	<u>2,551</u>	
Total Expenditures and Transfers	<u>23,000</u>	<u>20,449</u>	<u>23,000</u>	<u>2,551</u>	
Receipts Over (Under)					
Expenditures and Transfers	(1,769)	1,825			
Unencumbered Cash, Beginning	<u>1,934</u>	<u>165</u>			
Unencumbered Cash, Ending	<u>165</u>	<u>1,990</u>			

Elk County, Kansas
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 38,306	41,282	40,358	924
Motor Vehicle Tax	4,830	4,947	5,161	(214)
Recreational Vehicle Tax	76	62	88	(26)
Delinquent Tax	668	736	571	165
16/20 M Truck Tax	697		863	(863)
In Lieu of Tax	53	54	55	(1)
Total Taxes	<u>44,630</u>	<u>47,081</u>	<u>47,096</u>	<u>(15)</u>
Miscellaneous				
Other	70			
Total Cash Receipts / Revenue	<u>44,700</u>	<u>47,081</u>	<u>47,096</u>	<u>(15)</u>
Expenditures and Transfers				
Agriculture				
Personal Services	17,028	11,044	17,000	5,956
Contractual Services	626	2,234	2,000	(234)
Commodities	71,684	37,118	28,000	(9,118)
Capital Outlay		3,728	4,000	272
Reimbursed Expense	(51,401)	(35,070)		35,070
Total Agriculture	<u>37,937</u>	<u>19,054</u>	<u>51,000</u>	<u>31,946</u>
Transfers				
Operating Transfers Out		25,000		(25,000)
Total Expenditures and Transfers	<u>37,937</u>	<u>44,054</u>	<u>51,000</u>	<u>6,946</u>
Receipts Over (Under)				
Expenditures and Transfers	6,763	3,027		
Unencumbered Cash, Beginning	<u>9,917</u>	<u>16,680</u>		
Unencumbered Cash, Ending	<u>16,680</u>	<u>19,707</u>		

Elk County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 848,222	739,901	720,360	19,541
Motor Vehicle Tax	102,523	105,338	114,294	(8,956)
Recreational Vehicle Tax	1,617	1,319	1,948	(629)
Delinquent Tax	13,878	15,912	12,640	3,272
16/20 M Truck Tax	14,572		19,112	(19,112)
In Lieu of Tax	1,168	956	1,223	(267)
Total Taxes	<u>981,980</u>	<u>863,426</u>	<u>869,577</u>	<u>(6,151)</u>
Intergovernmental				
Special City & County Highway	177,957	183,481	178,911	4,570
Equalization and Adjustment	6,298	15,694		15,694
State Grant	10,621	3,507	4,587	(1,080)
Total Intergovernmental	<u>194,876</u>	<u>202,682</u>	<u>183,498</u>	<u>19,184</u>
Licenses, Fees, and Permits				
Service Fees	<u>350</u>	<u>875</u>		<u>875</u>
Miscellaneous				
Sale of Surplus Property		27,716		27,716
Other	<u>3,079</u>	<u>4,478</u>		<u>4,478</u>
Total Miscellaneous	<u>3,079</u>	<u>32,194</u>		<u>32,194</u>
Total Cash Receipts / Revenue	<u>1,180,285</u>	<u>1,099,177</u>	<u>1,053,075</u>	<u>46,102</u>
Expenditures and Transfers				
Public Works				
Maintenance				
Personal Services	327,303	329,352	394,681	65,329
Contractual Services	67,212	76,632	45,000	(31,632)
Commodities	622,616	647,904	645,375	(2,529)
Capital Outlay	269,164	211,931	535,357	323,426
Employee Benefits	16,539			
Reimbursed Expense	(568,722)	(57,559)		57,559
Total Maintenance	<u>734,112</u>	<u>1,208,260</u>	<u>1,620,413</u>	<u>412,153</u>
Sanitation				
Environmental Services				
Personal Services	<u>8,400</u>	<u>8,400</u>	<u>4,587</u>	<u>(3,813)</u>
Transfers				
Operating Transfers Out		390,000		(390,000)
Total Expenditures and Transfers	<u>742,512</u>	<u>1,606,660</u>	<u>1,625,000</u>	<u>18,340</u>
Receipts Over (Under)				
Expenditures and Transfers	437,773	(507,483)		
Unencumbered Cash, Beginning	174,871	612,644		
Prior Year Encumbr. Cancelled		1,258		
Unencumbered Cash, Ending	<u>612,644</u>	<u>106,419</u>		

Elk County, Kansas
Rural Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 82,117	77,989	75,533	2,456
Motor Vehicle Tax	7,963	7,817	7,930	(113)
Recreational Vehicle Tax	120	103	152	(49)
Delinquent Tax	1,028	985	1,253	(268)
16/20 M Truck Tax	2,150		2,149	(2,149)
Total Taxes	<u>93,378</u>	<u>86,894</u>	<u>87,017</u>	<u>(123)</u>
Miscellaneous				
Sale of Surplus Property		9,634		9,634
Other	705	854		854
Total Miscellaneous	<u>705</u>	<u>10,488</u>		<u>10,488</u>
Total Cash Receipts / Revenue	<u>94,083</u>	<u>97,382</u>	<u>87,017</u>	<u>10,365</u>
Expenditures and Transfers				
Public Safety				
Personal Services	17,270	16,800	17,000	200
Contractual Services	14,843	9,612	15,000	5,388
Commodities	27,261	34,711	15,000	(19,711)
Capital Outlay	32,918	24,714	48,275	23,561
Employee Benefits	983	3,059		(3,059)
Reimbursed Expense	(1,393)			
Total Public Safety	<u>91,882</u>	<u>88,896</u>	<u>95,275</u>	<u>6,379</u>
Transfers				
Operating Transfers Out	4,000	5,000		(5,000)
Total Expenditures and Transfers	<u>95,882</u>	<u>93,896</u>	<u>95,275</u>	<u>1,379</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,799)	3,486		
Unencumbered Cash, Beginning	5,740	3,993		
Prior Year Encumbr. Cancelled	<u>52</u>	<u>134</u>		
Unencumbered Cash, Ending	<u>3,993</u>	<u>7,613</u>		

Elk County, Kansas
Service Program for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	38,699	39,854	38,946	908
Motor Vehicle Tax		4,751	4,857	5,213	(356)
Recreational Vehicle Tax		75	61	89	(28)
Delinquent Tax		648	733	577	156
16/20 M Truck Tax		692		872	(872)
In Lieu of Tax		53	52	56	(4)
Total Cash Receipts / Revenue		<u>44,918</u>	<u>45,557</u>	<u>45,753</u>	<u>(196)</u>
Expenditures and Transfers					
Social Services for Aged and Poor					
Contractual Services		45,449	45,557	45,820	263
Total Expenditures and Transfers		<u>45,449</u>	<u>45,557</u>	<u>45,820</u>	<u>263</u>
Receipts Over (Under)					
Expenditures and Transfers	(531)			
Unencumbered Cash, Beginning		<u>532</u>	<u>1</u>		
Unencumbered Cash, Ending		<u><u>1</u></u>	<u><u>1</u></u>		

Elk County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 3,834	4,240	4,500	(260)
Total Cash Receipts / Revenue	<u>3,834</u>	<u>4,240</u>	<u>4,500</u>	<u>(260)</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>3,834</u>	<u>4,240</u>	<u>7,265</u>	<u>3,025</u>
Total Expenditures and Transfers	<u>3,834</u>	<u>4,240</u>	<u>7,265</u>	<u>3,025</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

Elk County, Kansas
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	41,326	39,875	38,918	957
Motor Vehicle Tax		5,254	5,131	5,570	(439)
Recreational Vehicle Tax		82	64	95	(31)
Delinquent Tax		760	816	616	200
16/20 M Truck Tax		930		931	(931)
In Lieu of Tax		57	52	60	(8)
Total Taxes		<u>48,409</u>	<u>45,938</u>	<u>46,190</u>	<u>(252)</u>
Intergovernmental					
State Grant			43,332		43,332
Total Cash Receipts / Revenue		<u>48,409</u>	<u>89,270</u>	<u>46,190</u>	<u>43,080</u>
Expenditures and Transfers					
Public Works					
Contractual Services		7,518	14,760	43,500	28,740
Commodities		41,878	40,078	75,000	34,922
Capital Outlay			19,346	101,300	81,954
Total Expenditures and Transfers		<u>49,396</u>	<u>74,184</u>	<u>219,800</u>	<u>145,616</u>
Receipts Over (Under)					
Expenditures and Transfers	(987)	15,086		
Unencumbered Cash, Beginning		<u>145,257</u>	<u>144,270</u>		
Unencumbered Cash, Ending		<u>144,270</u>	<u>159,356</u>		

Elk County, Kansas
Special Building Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	70,350
Miscellaneous		
Lease Purchase Proceeds	140,057	
Total Cash Receipts / Revenue	<u>140,057</u>	<u>70,350</u>
Expenditures and Transfers		
General Government		
Contractual Services	23,414	62,869
Capital Outlay	140,057	
Total Expenditures and Transfers	<u>163,471</u>	<u>62,869</u>
Receipts Over (Under)		
Expenditures and Transfers	(23,414)	7,481
Unencumbered Cash, Beginning	<u>30,000</u>	<u>6,586</u>
Unencumbered Cash, Ending	<u><u>6,586</u></u>	<u><u>14,067</u></u>

Elk County, Kansas
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 16,630	28,113	27,456	657
Motor Vehicle Tax	3,319	3,520	2,240	1,280
Recreational Vehicle Tax	53	44	38	6
Delinquent Tax	471	402	248	154
16/20 M Truck Tax	396		375	(375)
In Lieu of Tax	23	37	24	13
Total Taxes	<u>20,892</u>	<u>32,116</u>	<u>30,381</u>	<u>1,735</u>
Miscellaneous				
Other	2,700			
Total Cash Receipts / Revenue	<u>23,592</u>	<u>32,116</u>	<u>30,381</u>	<u>1,735</u>
Expenditures and Transfers				
General Government				
Contractual Services	<u>28,677</u>	<u>28,362</u>	<u>35,000</u>	<u>6,638</u>
Total Expenditures and Transfers	<u>28,677</u>	<u>28,362</u>	<u>35,000</u>	<u>6,638</u>
Receipts Over (Under)				
Expenditures and Transfers	(5,085)	3,754		
Unencumbered Cash, Beginning	<u>18,088</u>	<u>13,003</u>		
Unencumbered Cash, Ending	<u>13,003</u>	<u>16,757</u>		

Elk County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 3,834	4,240	4,500	(260)
Total Cash Receipts / Revenue	<u>3,834</u>	<u>4,240</u>	<u>4,500</u>	<u>(260)</u>
Expenditures and Transfers				
Culture and Recreation				
Parks and Recreation	<u>3,850</u>	<u>5,895</u>	<u>8,000</u>	<u>2,105</u>
Total Expenditures and Transfers	<u>3,850</u>	<u>5,895</u>	<u>8,000</u>	<u>2,105</u>
Receipts Over (Under)				
Expenditures and Transfers	(16)	(1,655)		
Unencumbered Cash, Beginning	<u>3,437</u>	<u>3,421</u>		
Unencumbered Cash, Ending	<u>3,421</u>	<u>1,766</u>		

Elk County, Kansas
Special Equipment Reserve Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$	200
Transfers		
Operating Transfers In	3,000	35,000
Total Cash Receipts / Revenue	<u>3,000</u>	<u>35,200</u>
Expenditures and Transfers		
Equipment		
General Government	37,633	133,131
Total Expenditures and Transfers	<u>37,633</u>	<u>133,131</u>
Receipts Over (Under)		
Expenditures and Transfers	(34,633)	(97,931)
Unencumbered Cash, Beginning	<u>331,051</u>	<u>296,418</u>
Unencumbered Cash, Ending	<u><u>296,418</u></u>	<u><u>198,487</u></u>

Elk County, Kansas
Special Highway Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	60,200	60,200
Unencumbered Cash, Ending	60,200	60,200

Elk County, Kansas
Special Machinery Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$	390,000
Total Cash Receipts / Revenue		<u>390,000</u>
Expenditures and Transfers		
Equipment		
Public Works	<u>115,133</u>	<u>35,027</u>
Total Expenditures and Transfers	<u>115,133</u>	<u>35,027</u>
Receipts Over (Under)		
Expenditures and Transfers	(115,133)	354,973
Unencumbered Cash, Beginning	<u>150,159</u>	<u>35,026</u>
Unencumbered Cash, Ending	<u><u>35,026</u></u>	<u><u>389,999</u></u>

Elk County, Kansas
Special Rural Fire Equipment Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 4,000	5,000
Total Cash Receipts / Revenue	<u>4,000</u>	<u>5,000</u>
Expenditures and Transfers		
Public Safety		
Capital Outlay	<u>14,000</u>	<u>4,500</u>
Total Expenditures and Transfers	<u>14,000</u>	<u>4,500</u>
Receipts Over (Under)		
Expenditures and Transfers	(10,000)	500
Unencumbered Cash, Beginning	<u>14,501</u>	<u>4,501</u>
Unencumbered Cash, Ending	<u><u>4,501</u></u>	<u><u>5,001</u></u>

Elk County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
State Grant	\$ 4,795			
Licenses, Fees, and Permits				
Emergency Telephone Tax	11,421	10,799	15,000	(4,201)
Total Cash Receipts / Revenue	<u>16,216</u>	<u>10,799</u>	<u>15,000</u>	<u>(4,201)</u>
Expenditures and Transfers				
Public Safety				
Contractual Services	12,091	12,114	16,000	3,886
Capital Outlay	4,795			
Total Expenditures and Transfers	<u>16,886</u>	<u>12,114</u>	<u>16,000</u>	<u>3,886</u>
Receipts Over (Under)				
Expenditures and Transfers	(670)	(1,315)		
Unencumbered Cash, Beginning	<u>2,245</u>	<u>1,575</u>		
Unencumbered Cash, Ending	<u>1,575</u>	<u>260</u>		

Elk County, Kansas
Emergency Telephone Service - Wireless Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 3,625	3,642	5,000	(1,358)
Use of Money and Property				
Interest on Investments	2	10		10
Total Cash Receipts / Revenue	<u>3,627</u>	<u>3,652</u>	<u>5,000</u>	<u>(1,348)</u>
Expenditures and Transfers				
Public Safety				
Contractual Services	3,774	3,745	7,000	3,255
Total Expenditures and Transfers	<u>3,774</u>	<u>3,745</u>	<u>7,000</u>	<u>3,255</u>
Receipts Over (Under)				
Expenditures and Transfers	(147)	(93)		
Unencumbered Cash, Beginning	1,077	930		
Prior Year Encumbr. Cancelled		29		
Unencumbered Cash, Ending	<u>930</u>	<u>866</u>		

Elk County, Kansas
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Service Fees	\$ 105,896	105,464	125,000	(19,536)
Total Cash Receipts / Revenue	<u>105,896</u>	<u>105,464</u>	<u>125,000</u>	<u>(19,536)</u>
Expenditures and Transfers				
Sanitation				
Personal Services	690		5,000	5,000
Contractual Services	108,761	114,618	110,000	(4,618)
Commodities			5,000	5,000
Capital Outlay			55,000	55,000
Total Expenditures and Transfers	<u>109,451</u>	<u>114,618</u>	<u>175,000</u>	<u>60,382</u>
Receipts Over (Under)				
Expenditures and Transfers	(3,555)	(9,154)		
Unencumbered Cash, Beginning	<u>104,224</u>	<u>100,669</u>		
Unencumbered Cash, Ending	<u>100,669</u>	<u>91,515</u>		

Elk County, Kansas
Special Auto Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 29,965	29,394
Miscellaneous		
Other		359
Total Cash Receipts / Revenue	<u>29,965</u>	<u>29,753</u>
Expenditures and Transfers		
General Government		
Personal Services	18,942	17,160
Contractual Services	760	6,399
Commodities	5,372	6,431
Employee Benefits	3,226	
Reimbursed Expense		(4)
Total General Government	<u>28,300</u>	<u>29,986</u>
Transfers		
Operating Transfers Out	<u>3,335</u>	<u>1,548</u>
Total Expenditures and Transfers	<u>31,635</u>	<u>31,534</u>
Receipts Over (Under)		
Expenditures and Transfers	(1,670)	(1,781)
Unencumbered Cash, Beginning	3,335	1,665
Prior Year Encumbr. Cancelled		108
Unencumbered Cash, Ending	<u><u>1,665</u></u>	<u><u>(8)</u></u>

Elk County, Kansas
Prosecuting Attorney Training Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 690	592
Total Cash Receipts / Revenue	<u>690</u>	<u>592</u>
Expenditures and Transfers		
General Government		
		1,700
Total Expenditures and Transfers		<u>1,700</u>
Receipts Over (Under)		
Expenditures and Transfers	690	(1,108)
Unencumbered Cash, Beginning	419	1,109
Unencumbered Cash, Ending	<u>1,109</u>	<u>1</u>

Elk County, Kansas
Special Law Enforcement Trust Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 160	553
Total Cash Receipts / Revenue	<u>160</u>	<u>553</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	160	553
Unencumbered Cash, Beginning	<u>2,141</u>	<u>2,301</u>
Unencumbered Cash, Ending	<u><u>2,301</u></u>	<u><u>2,854</u></u>

Elk County, Kansas
Register of Deeds Technology Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 4,768	6,228
Total Cash Receipts / Revenue	<u>4,768</u>	<u>6,228</u>
Expenditures and Transfers		
General Government		
		75
Commodities	<u>146</u>	<u>2,331</u>
Total Expenditures and Transfers	<u>146</u>	<u>2,406</u>
Receipts Over (Under)		
Expenditures and Transfers	4,622	3,822
Unencumbered Cash, Beginning	<u>8,953</u>	<u>13,575</u>
Unencumbered Cash, Ending	<u><u>13,575</u></u>	<u><u>17,397</u></u>

Elk County, Kansas
Prosecuting Attorney Trust Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 80	70
Total Cash Receipts / Revenue	<u>80</u>	<u>70</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	80	70
Unencumbered Cash, Beginning	<u>1,189</u>	<u>1,269</u>
Unencumbered Cash, Ending	<u><u>1,269</u></u>	<u><u>1,339</u></u>

Elk County, Kansas
 Sheriff's Equipment Reserve Fund Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,850	4,139
Total Cash Receipts / Revenue	<u>3,850</u>	<u>4,139</u>
Expenditures and Transfers		
Public Safety		
Capital Outlay	1,684	
Total Expenditures and Transfers	<u>1,684</u>	
Receipts Over (Under)		
Expenditures and Transfers	2,166	4,139
Unencumbered Cash, Beginning	1,821	3,987
Unencumbered Cash, Ending	<u>3,987</u>	<u>8,126</u>

Elk County, Kansas
CDBG Loan Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Loan Repayment	\$ 12,853	
Total Cash Receipts / Revenue	<u>12,853</u>	
Expenditures and Transfers		
Economic Development		
Principal	<u>12,853</u>	
Total Expenditures and Transfers	<u>12,853</u>	
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Elk County, Kansas
CDBG Micro Loan Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Use of Money and Property		
Interest on Investments	\$ 96	136
Loan Repayment	<u>5,514</u>	<u>5,555</u>
Total Cash Receipts / Revenue	<u>5,610</u>	<u>5,691</u>
Expenditures and Transfers		
Economic Development		
Contractual Services	<u>800</u>	<u></u>
Total Expenditures and Transfers	<u>800</u>	<u></u>
Receipts Over (Under)		
Expenditures and Transfers	4,810	5,691
Unencumbered Cash, Beginning	<u>49,370</u>	<u>54,180</u>
Unencumbered Cash, Ending	<u><u>54,180</u></u>	<u><u>59,871</u></u>

Elk County, Kansas
FEMA Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 45	251
Total Cash Receipts / Revenue	<u>45</u>	<u>251</u>
Expenditures and Transfers		
Public Works		
Capital Outlay	446,670	
Total Expenditures and Transfers	<u>446,670</u>	
Receipts Over (Under)		
Expenditures and Transfers	(446,625)	251
Unencumbered Cash, Beginning	451,121	4,496
Unencumbered Cash, Ending	<u>4,496</u>	<u>4,747</u>

Elk County, Kansas
CDBG - Rural Water District Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 190,500	2,500
Total Cash Receipts / Revenue	<u>190,500</u>	<u>2,500</u>
Expenditures and Transfers		
General Government		
Contractual Services		3,750
Construction		
Contractual Services	190,500	
Total Expenditures and Transfers	<u>190,500</u>	<u>3,750</u>
Receipts Over (Under)		
Expenditures and Transfers		(1,250)
Unencumbered Cash, Beginning	<u>1,250</u>	<u>1,250</u>
Unencumbered Cash, Ending	<u><u>1,250</u></u>	<u><u> </u></u>

Elk County, Kansas
Emergency Preparedness Planning Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	5,755
State Grant		1
Total Cash Receipts / Revenue		5,756
Expenditures and Transfers		
General Government		
		3,524
Commodities		1,348
Total Expenditures and Transfers		4,872
Receipts Over (Under)		
Expenditures and Transfers		884
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		884

Elk County, Kansas
Rural Fire District Trust Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Use of Money and Property		
Interest on Investments	\$ 3	4
Miscellaneous		
Donations	275	150
Total Cash Receipts / Revenue	278	154
Expenditures and Transfers		
Public Safety		
Contractual Services	100	
Total Expenditures and Transfers	100	
Receipts Over (Under)		
Expenditures and Transfers	178	154
Unencumbered Cash, Beginning	1,257	1,435
Unencumbered Cash, Ending	1,435	1,589

Elk County, Kansas
 Diversion Fees Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 4,245	2,430
Total Cash Receipts / Revenue	<u>4,245</u>	<u>2,430</u>
Expenditures and Transfers		
General Government		
Capital Outlay	<u>3,686</u>	<u>324</u>
Total Expenditures and Transfers	<u>3,686</u>	<u>324</u>
Receipts Over (Under)		
Expenditures and Transfers	559	2,106
Unencumbered Cash, Beginning	<u>2,256</u>	<u>2,815</u>
Unencumbered Cash, Ending	<u><u>2,815</u></u>	<u><u>4,921</u></u>

Elk County, Kansas
C.O.P.S. Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 43 of 44

For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	18,874
Total Cash Receipts / Revenue		18,874
Expenditures and Transfers		
General Government		
Capital Outlay		18,874
Total Expenditures and Transfers		18,874
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Elk County, Kansas
Other Grants Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 5,898	
Total Cash Receipts / Revenue	<u>5,898</u>	
Expenditures and Transfers		
Public Safety		
Capital Outlay	<u>1,133</u>	
Education		
Capital Outlay	<u>4,415</u>	
Total Expenditures and Transfers	<u>5,548</u>	
Receipts Over (Under)		
Expenditures and Transfers	350	
Unencumbered Cash, Beginning		<u>350</u>
Unencumbered Cash, Ending	<u>350</u>	<u>350</u>

Elk County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2011

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Elk Falls City	\$	5,840	5,840	
Grenola City General		69,813	69,813	
Grenola City Library		3,172	3,172	
Grenola City Bond		2,094	2,094	
		228	228	
Howard City General		104,373	104,373	
Howard City Employee Benefit		13,073	13,073	
Howard City Special Liability		2,249	2,249	
Howard City Library		12,550	12,550	
Howard City Emergency Equip		8,966	8,966	
Longton City General		72,193	72,193	
Longton City Bond		21,016	21,016	
Longton City Library		6,039	6,039	
		100	100	
Moline City General		72,041	72,041	
Moline City Special Liability		5,154	5,154	
Moline City Employee Benefits		9,628	9,628	
Moline City Bond		8,109	8,109	
Moline City Library		6,667	6,667	
Subtotal Cities		<u>423,305</u>	<u>423,305</u>	
Townships:				
Elk Falls Twp General		1,248	1,239	9
Greenfield Twp General	387	5,252	5,258	381
Liberty Twp General	1,347	461		1,808
Oak Valley Twp General	97	1		98
Painterhood Twp General	528	472	1,000	
Subtotal Townships	<u>2,359</u>	<u>7,434</u>	<u>7,497</u>	<u>2,296</u>
Schools:				
USD 205 General		786	786	
USD 205 Bond		678	678	
USD 205 Capital Outlay		142	142	
		1,365	1,365	
USD 282 General		223,036	223,036	
USD 282 Supplemental General		448,016	448,016	
USD 282 Capital Outlay		9,173	9,173	
USD 283 General		61,378	61,378	
USD 283 Bond and Interest		36,883	36,883	
USD 283 Supplemental General		25,007	25,007	
USD 389 General		3,012	3,012	
USD 389 Bond		2,869	2,869	
USD 389 Capital Outlay		236	236	
USD 389 Recreation		573	573	
USD 389 Supplemental General		4,467	4,467	
USD 462 General		21,094	21,094	
USD 462 Capital Outlay		9,000	9,000	
USD 462 Recreation		1,695	1,695	
USD 462 Bond		19,303	19,303	

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2011

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
USD 462 Supplemental General		44,641	44,641	
USD 484 General		26,113	26,113	
USD 484 Capital Outlay		6,498	6,498	
USD 484 Supplemental General		34,869	34,869	
USD 484 Recreation		2,436	2,436	
Subtotal Schools		983,270	983,270	
Cemeteries:				
Elk Falls Cemetery	837	9,213	9,281	769
Piedmont Cemetery		619	619	
Longton Cemetery	8,967	4,691	4,577	9,081
Oak Valley Cemetery		2,122	2,122	
Mt Zion Cemetery	135	1,972		2,107
Greenfield Cemetery	67	9,623	9,690	
Cresco Cemetery	129	2,956	2,888	197
Wildcat Cemetery	1,594	17,501	17,507	1,588
Painterhood Cemetery	152	1,832	1,292	692
Grace Lawn Cemetery		22,517	22,517	
Subtotal Cemeteries	11,881	73,046	70,493	14,434
Watershed Districts:				
WS #31 General		5,346	5,346	
WS #34 General	(1)	1,019	1,023	(5)
WS #47 General	2,146	25,239	16,414	10,971
WS #59 General		180	180	
WS #83 General		278	278	
WS #92 General		555	555	
Subtotal Watershed Districts	2,145	32,617	23,796	10,966
Rolling Prairie Extension Service:				
Rolling Prairie Extension Service		151,162	151,157	5
Subtotal Rolling Prairie Extension Service		151,162	151,157	5
Regional Library:				
		24,103	24,103	
		1,682	1,682	
Subtotal Regional Library		25,785	25,785	
Total Subdivisions	16,385	1,696,619	1,685,303	27,701
State Funds:				
		22,908	22,908	
		11,455	11,455	
Total State Funds		34,363	34,363	
Other Agency Funds:				
Motor Vehicle Licenses		227,995	227,995	
Driver License Fees		9,865	9,619	246
Game Licenses	206	4,822	4,920	108
Cereal Malt Beverage Licenses	25	25	50	
Heritage Trust	220	476	696	

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2011

<u>Fund</u>	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Unclaimed Money	18,431			18,431
Clerk of Court Release		304	304	
Sales Tax		126,648	126,648	
Total Other Agency Funds	<u>18,882</u>	<u>370,135</u>	<u>370,232</u>	<u>18,785</u>
Distributable Funds:				
Current Tax	2,501,054	4,018,806	3,999,321	2,520,539
Delinquent Tax	27,636	101,951	83,735	45,852
Motor Vehicle Tax	97,069	497,387	492,421	102,035
Recreational Vehicle Tax	1,052	6,225	6,016	1,261
Mineral Production Tax	555	3,283	2,703	1,135
In Lieu of Tax		6,231	6,231	
Total Distributable Funds	<u>2,627,366</u>	<u>4,633,883</u>	<u>4,590,427</u>	<u>2,670,822</u>
Total Agency Funds	<u>2,662,633</u>	<u>6,735,000</u>	<u>6,680,325</u>	<u>2,717,308</u>

County of Elk, Kansas
Reconciliation of 2010 Tax Roll
For the Year Ended December 31, 2011

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	4,124,314
Add: Supplemental Tax Roll		1,447
Deduct: Taxes Abated		<u>(14,740)</u>
Tax Roll as Adjusted		<u><u>4,111,021</u></u>

County Treasurer's Accounting:

Total Taxes Distributed		3,987,199
Uncollected:		
Personal Property	30,159	
Real Estate	<u>93,663</u>	
Total Uncollected		<u>123,822</u>
Net Tax Roll		<u><u>4,111,021</u></u>

County of Elk, Kansas
Donna Kaminska, County Clerk
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
(Page 1 of 4)

Balance - January 1	\$	0
<u>Receipts:</u>		
Election Filing Fees		
Fish and Game Licenses	4,822	
Fish and Game License Fees	229	
Fees and Reimbursements	1,506	
Cereal Malt Licenses	<u>25</u>	
Total Receipts		6,582
<u>Disbursements:</u>		
Paid To County Treasurer:		<u>6,582</u>
Balance - December 31		<u><u>0</u></u>

County of Elk, Kansas
Neva Walters, Register of Deeds
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
(Page 2 of 4)

Balance - January 1	\$	10
<u>Receipts:</u>		
Mortgage Registration Fees	11,772	
Heritage Trust	471	
Fax and Copy Fees	5,634	
Recording Fees	10,671	
Register of Deeds Technology Fund	<u>6,228</u>	
Total Receipts		34,776
<u>Disbursements:</u>		
To County Treasurer:		
Mortgage Registration Fees	11,772	
Heritage Trust	471	
Fax and Copy Fees	5,634	
Recording Fees	10,671	
Register of Deeds Technology Fund	<u>6,228</u>	
Total Disbursements		<u>34,776</u>
Balance - December 31		<u><u>10</u></u>

County of Elk, Kansas
Shae Watkins, Clerk of the District Court
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
(Page 3 of 4)

Balance - January 1	\$	29,508
<u>Receipts:</u>		
State Clerk Fees	26,442	
LETC Fees	4,384	
IDS	156	
Criminal Probations	1,865	
Drivers License Reinstatement Fees	999	
Indigent Defense Fee	900	
Fines	42,301	
Marriage License Fees	826	
KBI DNA Database Fee	700	
Clerk Fees - County	615	
PATF Fees	596	
Juvenile Supervision Fee	207	
Attorney Fees - County	13,815	
Worthless Check Fee	70	
Diversion Fees	2,000	
Miscellaneous Fees	232	
Finger Print Fee	1,444	
Juvenile Diversion	100	
Law Library Fees	1,915	
Attorney Fees - State	3,601	
KBI Lab Fees	325	
Bonds	842	
Restitution	7,050	
Garnishment	1,036	
Unapplied Receipts	36,868	
Judgments, Sale Proceeds, and Other	25,543	
Unclaimed Property	6,685	
Forfeitures	100	
Judicial Branch Surcharge	8,992	
Total Receipts		190,609
<u>Disbursements:</u>		
To State Treasurer:		
State Clerk Fees	26,443	
LETC Fees	4,384	
IDS	156	
Criminal Probations	1,864	
Drivers License Reinstatement Fees	999	
Indigent Defense Fee	900	
Fines	42,302	
Marriage License Fees	826	
KBI DNA Database Fee	700	
Attorney Fees	3,601	
Judicial Branch Surcharge	8,992	
To County Treasurer:		
County Clerk Fees	615	
PATF Fees	596	
Juvenile Supervision Fee	207	
Attorney Fees	13,815	
Worthless Check Fee	70	
Diversion Fees	2,000	
Miscellaneous Fees	232	
Finger Print Fee	1,444	
Juvenile Diversion Fees	100	
To Others:		
Law Library Fees	1,915	
KBI Lab Fees	325	
Bonds	442	
Restitution	7,050	
Garnishment	1,036	
Unapplied Receipts	61,229	
Forfeitures	100	
Unclaimed Property	6,685	
Judgments, Sale Proceeds, and Other	29,433	
Total Disbursements		218,461
Balance - December 31		1,656
Composition of Ending Balance:		
Cash on Hand	50	
Demand Deposit - Howard State Bank, Howard, Kansas	1,606	1,656

County of Elk, Kansas
Doug Hanks, Sheriff
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
(Page 4 of 4)

Balance - January 1	\$	0
<u>Receipts:</u>		
Delinquent Tax Warrants	482	
Jail Keep	34,545	
Bonds	1,935	
Sheriff Fees, VINS, and MVR	<u>8,262</u>	
Total Receipts		45,224
<u>Disbursements:</u>		
To County Treasurer:		
Delinquent Tax Warrants	482	
Jail Keep	34,545	
Sheriff Fees	5,487	
VIN Fees	1,597	
To Highway Patrol:		
VIN Fees	178	
To Others:		
Bonds	2,585	
Kansas Department of Revenue - MVR	<u>350</u>	
Total Disbursements		<u>45,224</u>
Balance - December 31		<u><u>0</u></u>

Elk County, Kansas
Reconciliation of Expenditures
For the Year Ended December 31, 2011

Schedule 6

Total Expenditures per Schedule 1	\$	4,384,492
Plus Non Budgeted Funds:		
Special Building		62,869
Special Equipment Reserve		133,131
Special Machinery		35,027
Special Rural Fire Equipment		4,500
Special Auto Fund		31,534
Prosecuting Attorney Training		1,700
Register of Deeds Technology Fund		2,406
CDBG - Rural Water District		3,750
Emergency Preparedness Planning Grant		4,872
Diversion Fees		324
C.O.P.S. Grant		18,874
Total Expenditures per Financial Statement		<u><u>4,683,479</u></u>